

The Official Website of the Department of Revenue (DOR)

Department of Revenue

Mass Gov. Home State Agencies State Online Services

DOR Home

For Individuals and Families

For Businesses

For Local Officials

For Tax Professionals

Home > Businesses > Help & Resources > Legal Library > Letter Rulings > Letter Rulings - By Year(s) > 1984 and Prior > 1982 Rulings >

Letter Ruling 82-111: Medicine and Medical Devices: Infusion Pumps and Related Devices

November 29, 1982

You inquire whether sales by your Company of infusion pumps used to deliver drugs to patients and related disposables, such as batteries and tubing, are subject to the Massachusetts sales tax. These items are used to infuse insulin, nutritional products and drugs. They are sold to patients on prescription and to hospitals and physicians.

Massachusetts General Laws Chapter 64H, Section 6(l) exempts from tax sales of “medicine, insulin needles and insulin syringes on prescriptions of registered physicians and sales of insulin; sales of oxygen, blood or blood plasma...[and] sales of artificial limbs, artificial eyes, hearing aids and other equipment worn as a correction or substitute for any functioning portion of the body...”

Chapter 64H, Section 6(e) exempts from tax sales to any corporation, foundation, organization or institution exempt from taxation under Section 501(c)(3) of the Internal Revenue Code which uses its purchases in the conduct of the organization and holds a certificate of exemption from the Commissioner of Revenue.

Based on the foregoing, it is ruled that:

1. Sales on prescriptions of registered physicians of infusion pumps used to deliver insulin are not subject to the Massachusetts sales tax.
2. Sales of infusion pumps, other than those purchased on prescription for use with insulin, and related disposables such as batteries and tubing, are taxable, except where the sales are made to an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code which uses its purchases in the conduct of the organization and holds a certificate of exemption (Form ST-2) from the Commissioner of Revenue.

Very truly yours,

/s/L. Joyce Hampers

L. Joyce Hampers
Commissioner of Revenue

LJH:JD:mf

LR 82-111

SEARCH

Select an area to search

Search

© 2010 Commonwealth of Massachusetts

Site Policies

Contact Us

Site Map

http://www.mass.gov/...and+Prior&L7=1982+Rulings&sid=Ador&b=terminalcontent&f=dor_rul_reg_lr_lr_82_111&csid=Ador[11/3/2010 10:33:15 AM]